



WEB COPY

W.P. No.13429 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.13429 of 2026

and

W.M.P. No.14648 of 2026

M/s.AMK Fabric

Rep. By its Proprietor Mr.Ayush Jain,
House No.DP-11, Block-DP, 2nd Floor,
Pitampura, North West Delhi-110 034.

..Petitioner(s)

Vs

1. The Principal Commissioner of Customs,
(Chennai-III) (Prevention)
Custom House, No.60, Rajaji Salai,
Chennai-600 001.
2. The Intelligence Officer DRI (Hqrs),
Directorate of Revenue Intelligence,
7th Floor, Drum Shaped Building,
I.P. Bhawan, I.P. Estate,
New Delhi-110002.
3. The Specified Officer FTWZ
M/s.NDR Infrastructure Private limited,
Nandiambakkam, Ponneri Taluk,
Chennai-600 120.
4. The Additional Commissioner of Customs
(NDR-FTWZ),
O/o. The Principal Commissioner of Customs,
Preventive Commissionerate,
Custom House, No.60 Rajaji Salai,
Chennai-600 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying for a writ of Mandamus directing the Respondents herein to permit the
petitioners to Re-Export the goods viz., 106324 SQM, of VC cotton fabrics



imported vide Bill of Entry No.7769192 dated 13.01.2025 and Bill of Lading No.COAU7256141500.

For Petitioner(s):

Mr.A.K. Jayaraj

For Respondent(s):

Mr.J.Harikrishna,
Standing Counsel (for R1 & R4)

Mr.S.T.Bharath Gowtham
Senior Standing Counsel (for R2)

ORDER

The present writ petition is filed praying for a writ of Mandamus to direct the Respondents herein to permit the petitioners to Re-Export the goods viz., 106324 SQM, of VC cotton fabrics imported vide Bill of Entry No.7769192 dated 13.01.2025 and Bill of Lading No.COAU7256141500.

2. Brief facts:

i) Petitioner is engaged in the trade of import of PVC Cotton Fabrics and allotted with import-export Code No.CMPPJ5995Lissued by the office of the JDGFT, attached to the Ministry of Commerce. Petitioner is registered under the GST Act and assesses under the Income Tax Act, 1962. Petitioner placed an order with M/s.Wenzhou Wilk International trading Co., Ltd., China for supply of 106324 SQM of PVC Cotton Fabrics.

ii) It is stated that the subject goods were shipped from M/s. Wenzhou Wilk International trading Co., Ltd., China vide Invoice No.WEK24-AJ-1222



dated 22.12.2024 and filed a DTA Bill of Entry for SEZ Import Z-type No.7769192 dated 13.01.2025. Petitioner submitted relevant documents such as commercial invoice, packing list, certificate of origin etc., to the Department and sought for clearance. Petitioner declared the value of goods at USD 10632.40 totally for 106324 SQM of subject goods.

iii) While so, petitioner requested release of the subject goods, however, it was informed that investigation was under way and the above goods were fully de-stuffed and fully examined by the DRI Officers. During the course of examination, it was found that the goods declared under CTH 59031090 which was incorrect. Petitioner would submit that the goods were seized vide Seizure memo dated 27.06.2025. It was further stated that samples have been sent for testing and on receipt of the test results, the subject goods were seized on finding that the subject goods were mis-classified on the basis of CRCL test report.

3. Learned counsel for petitioner would submit that the 2nd respondent had alleged that on examination of the goods and on the basis of CRCL test report, goods were found to be mis-classified and thus liable for confiscation. He would further submit that in view of the long delay in release of the goods, the value and quality of the goods have diminished considerably. Despite repeated request for release of goods by the petitioner, there has been inaction. It is under such circumstances, the present writ petition has been filed.



4. Learned counsel for petitioner would place reliance upon the order of this Court in W.P.No.48760 of 2025 dated 09.03.2026, wherein under similar circumstances, this Court had permitted re-export of the goods subject to the following conditions:

“11. In that view of the matter, this Writ Petition stands disposed of with a direction to the respondents to permit the petitioner to re-export the goods imported vide Z-Type Bills of Entry Nos.7752786, 7753306, 7752983, 7754614 and 7753850 dated 13.01.2025. subject to the following condition:

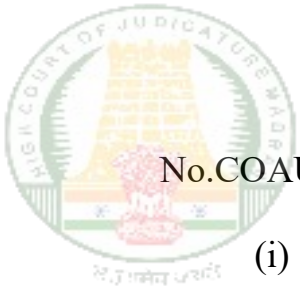
(i) The petitioner shall execute a bond for the total value of the differential duty payable to them;

(ii) The petitioner shall furnish a bank guarantee equivalent to 5% of the re-determined value; and

(iii) On the petitioner fulfilling the above two conditions, they shall be permitted to re-export the goods within a period of 12 days from the date of compliance of the above conditions as imposed by this Court. No Costs.”

4.1. Learned counsel for the petitioner would thus submit that they are ready and willing to abide by the very same conditions. To which, the learned counsel for respondents does not have any serious objections.

5. In that view of the matter, this Writ Petition stands disposed of with a direction to the respondents to permit the petitioner to re-export the goods imported vide Bill of Entry No.7769192 dated 13.01.2025 and Bill of Lading



No.COAU7256141500, subject to the following conditions:

(i) The petitioner shall execute a bond for the total value of the differential duty payable to them;

(ii) The petitioner shall furnish a bank guarantee equivalent to 5% of the re-determined value; and

(iii) On the petitioner fulfilling the above two conditions, they shall be permitted to re-export the goods within a period of 12 days from the date of compliance of the above conditions as imposed by this Court. No costs. Consequently, the connected miscellaneous petition is closed.

07-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:

1.The Principal Commissioner of Customs,
(Chennai-III) (Prevention) Custom House, No.60, Rajaji Salai,
Chennai-600 001.

2.The Intelligence Officer DRI (Hqrs),
Directorate of Revenue Intelligence, 7th Floor,
Drum Shaped Building, I.P. Bhawan, I.P. Estate,
New Delhi-110002.

3.The Specified Officer FTWZ
M/s.NDR Infrastructure Private limited,
Nandiambakkam, Ponneri Taluk, Chennai-600 120.

4.The Additional Commissioner of Customs (NDR-FTWZ),
O/o. The Principal Commissioner of Customs,
Preventive Commissionerate, Custom House, No.60 Rajaji Salai,
Chennai-600 001.



WEB COPY

W.P. No.13429 of 2



MOHAMMED SHAFFIQ J.

MKA

W.P. No.13429 of 2026

07-04-2026